

EXHIBIT 31

Lombardi, Aguilar & García

Abogados - Lawyers - Avocats - Advocati - Rechtsanwältin
R.U.C. 16576821-1-25029 D.V. 07

Factura Nº 0407
(Invoice No.)

Cliente: BRAD JACKSON
(Client)

Fecha: 19, diciembre de 2007
(Date)

Referencia: DVM2Leuthera Development, Inc.
(Reference)

DETALLE	TOTAL
Incorporation, 1st year of Registered Office, Nominee Directors and Annual Franchise License Tax for the first year, General Power of Attorney and opening of bank account	B/ 110000
Subtotal	B/ 1100 00
Abono (advance)	0000
IMPORTE	0000
TOTAL	B/ 110000

Calle Aquilino De La Guardia, Ocean Business Plaza, 1205, Ciudad de Panamá, República de Panamá
Teléfono (507) 340-6444 - Fax (507) 254-1252 - Email: info@lagl.com - www.lagl.com

IMPORTE TOTAL: 110000.00

EXHIBIT 32



The Paramount Building
1501 Broadway, 25th Floor
New York NY 10036
PH: (212) 583-1672
FAX: (212) 583-1680

Rob,

Re: First Draw DVN Eleuthera Development, Inc.

Contract Deposit	\$500,000
Dynamic Worldwide Development Management Fees	\$15,000
Legal Deposits and Travel	\$25,000

Best Regards,

Brad Jackson
Secretary

Authorized Signature

EXHIBIT 33

Sent: Friday, August 08, 2008 7:24 PM

To: pmanafort@davismanafort.com

Talk then enjoy

From: Paul Manafort

To: Brad Zackson

Sent: Fri Aug 08 19:20:24 2008

Subject: RE: Update

Brad

Money should be in the account tomorrow (Friday). I was in an all day meeting today so no time to chat. Am free tomorrow morning. I will call you before noon to catch up.

P

From: Brad Zackson [mailto:bz@dynamicworldwide.com]

Sent: Thursday, August 07, 2008 1:50 PM

To: Paul Manafort

Subject: Update

Paul,

Welcome back, I spoke to Rick, he told me you're back. Everything is going well here; the meetings with Inovalis went well. The meeting with the Russian was changed last night and will now be on Monday, we aren't sure of the time yet- I will let you know, if you can attend im sure it will be good. This morning I had a good meeting with Newmark in reference to Kiev and Odessa, we should be getting a lot of info from them shortly. There should be a conference call tomorrow with Capello which I'm going to try to bring to conclusion. Below are the wiring instructions, can you please send that out when you can. I'm here with Arthur for most of the afternoon if you give me a ring we can bring you up to speed on everything.

CMZ Ventures, LLC

Metropolitan National Bank

99 Park Avenue

New York, NY 10016

Routing Number: 026013356

Account Number: 0120005069

Regards,

Brad

EXPIRE

**NON-INTEREST
WIRE TRANSFER INSTRUCTIONS**

BANK:

Capital One
57 West 57th Street
New York, New York

ABA NUMBER:

021407912

ACCOUNT NAME:

GOLDBERG WEPRIN & USTIN LLP
Special Account
1501 Broadway, 22nd Floor
New York, New York 10036

ACCOUNT NUMBER:

2744047982

SWIFT CODE #

NFBKUS33

EXHIBIT 34

Amnesty to report offshore accounts expires September 23

Alvaro Aguilar Alfú - Panama [aaguilar@laglex.com]

The sender of this message has requested a read receipt. [Click here to send a receipt.](#)

This message was sent with High importance.

Sent: Wednesday, September 16, 2009 3:26 PM

It has come to our attention that you are US citizens or residents directors or shareholders of the corporations in reference and you have not paid annual taxes, resident agents fees nor complied with your obligations as director or shareholder under Panama and US laws.

FBAR (Foreign Bank Account Reports) forms may be due for filing in your case. Civil and criminal penalties for non-compliance with the FBAR filing requirements are severe. Civil penalties for a non-willful violation can range up to \$10,000 per violation. A finding of non-willful violation is likely to be found only in those cases where the taxpayer marked the appropriate box on Schedule B and reported the income from the foreign account, had no prior FBAR filing violations and cooperated with the IRS in its investigation. Civil penalties for a willful violation can range up to the greater of \$100,000 or 50 percent of the amount in the account at the time of the violation. The IRS has six years to impose civil penalties on failure to file an FBAR. Criminal penalties for violating the FBAR requirements can range from a \$250,000 to a \$500,000 fine or 5-10 years' imprisonment or both. Civil and criminal penalties may be imposed together.

We are resending a note we received from our colleagues, explaining negative effects of non-compliance.

Regards,

Alvaro Aguilar Alfú
Lombardi Aguilar Group
www.laglex.com
+507 3406447

Recent FBAR extension helps, but September 23 amnesty deadline still looms in many circumstances

Our most recent alert discusses the recent extension to file Report of Foreign Bank and Financial Accounts ("FBARs") in certain circumstances, but warns that the extension does not cover all circumstances and urges taxpayers to make an amnesty

filing by September 23 in uncovered circumstances.

8/17/2009

The annual report of Foreign Bank and Financial Accounts (FBAR) for calendar year 2008, filed on Form TD F 90-22.1, was due to be received by the IRS on June 30, 2009. With that deadline past, companies now need to consider whether they should file for years 2003 to 2008 under an amnesty program that ends on September 23, 2009.

On August 10, 2009, the IRS issued Notice 2009-62, which provides an extension to June 30, 2010, for FBARs relating to 2003 to 2008 for (i) persons with signature authority over, but no financial interest in, a financial account; and (ii) persons with a financial interest in, or signatory authority over, a foreign financial account in which the assets are held in a commingled fund. Helpfully, this latter point applies to U.S. investors that hold 50-percent-or-less interests in offshore private equity funds, hedge funds, and similar funds.

It is important to understand that the extension in Notice 2009-62 does not apply in all circumstances. Where it does not apply, taxpayers should consider working to gather material for a timely submission of FBAR returns and attachments for prior years to meet the September 23 amnesty deadline.

Background

The FBAR report must be filed by any U.S. person who has a "financial interest" in, or "signature authority" over, any "financial account" in a foreign country, if the aggregate value of the account or accounts exceeds \$10,000 at any time during the calendar year. The term "financial account" is broadly defined and includes any bank, securities, securities derivatives, or other financial instrument accounts. It includes any savings, demand, checking, deposit, or other account maintained with a financial institution.

For the 2008 FBAR, the term "United States person" means a (1) citizen or resident of the U.S., (2) domestic partnership, (3) domestic corporation, or (4) domestic estate or trust. There is no exemption from the filing requirement for U.S. tax-exempt investors. A domestic partnership includes a U.S. private equity fund and fund of funds, as well as a limited liability company taxed as a partnership.

Penalties for failure to make a required FBAR filing can be severe up to \$10,000 for each violation, and the greater of \$100,000 or 50 percent of the balance of the account for willful violations. Penalties may be abated for reasonable cause at the discretion of the IRS. Criminal penalties may also be imposed.

The FBAR instructions for 2008 state that financial accounts "generally also encompass any accounts in which the assets are held in a commingled fund, and the account owner holds an *equity interest* in the fund (*including mutual funds*)" (emphasis added). Before the 2008 filing deadline on June 30, 2008, the IRS clarified that it interpreted the

instructions to require the reporting by U.S. investors of less-than-50-percent holdings in offshore private equity funds, hedge funds, and similar funds.

Amnesty September 23, 2009, deadline

The IRS has stated that U.S. persons who failed to file FBARs for any of the prior six years (2003 to 2008), but reported and paid tax on all taxable income, should file FBARs for such years by September 23, 2009, with an attachment providing the reason why the FBARs were not filed on time, together with copies of their tax returns. In such cases, the IRS has advised that no penalties will be imposed for the late filing of FBARs. Note that the mailing address for submitting the amnesty is different from the mailing address for filing the regular FBAR return.

Many U.S. investors only recently became aware of the need to make FBAR filings. As a result of this amnesty provision, taxpayers should consider whether they had FBAR obligations for prior years. If they do, they should try to take advantage of the amnesty and file for such prior years in a timely manner.

This amnesty is not unconditional. The taxpayer must (i) explain the reason for the late filing, (ii) have reported and paid all taxable income for each applicable year, and (iii) attach copies of tax returns for each applicable year. The rationale that the U.S. investor was not aware of the filing obligation in the particular circumstances should result in qualifying for the amnesty. This should be the case despite the official IRS position that the guidelines for FBAR filing are broad and have not changed for many years.

Conclusion

Any amnesty filings for calendar years 2003 through 2008 must be mailed no later than September 23, 2009. Taxpayers should determine if they can benefit from such an amnesty filing, while deferring the reporting of items qualifying for the extension in IRS Notice 2009-62.

To ensure compliance with IRS requirements, we inform you that any federal tax advice contained in this communication is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing, or recommending to another party any transaction or matter addressed in this communication. Full text in http://www.nixonpeabody.com/publications_detail3.asp?ID=2891

EXHIBIT 35

090629000681

UNI-37

ARTICLES OF ORGANIZATION

OF

Dynamic BL Health LLC

Under and Pursuant to Section 203 of the Limited Liability Company Law
of the State of New York

Goldberg Weprin Finkel Goldstein LLP
1501 Broadway, 22nd Floor
New York, NY 10036

2009 JUN 29 PM 2:59

FILED

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STATE OF NEW YORK
DEPARTMENT OF STATE

Customer Reference # DYNAM98947

FILED JUN 29 2009

TAXS

BY: ES

2009 JUN 29 PM 2:05

RECEIVED

DRAWDOWN

ES

744

090629000681

ARTICLES OF ORGANIZATION

OF

Dynamic BL Health LLC

**Under and Pursuant to Section 203 of the Limited Liability Company Law
of the State of New York**

The undersigned being the organizer of the Limited Liability Company does hereby certify:

FIRST: The name of the limited liability company is:

Dynamic BL Health LLC

**SECOND: The office of the Limited Liability Company shall be located in the
County of New York.**

**THIRD: The Secretary of State is designated as the agent of the Limited Liability
Company upon whom process against the Limited Liability Company may be served, and
the address to which the Secretary of State shall mail a copy of any process against the
Limited Liability Company served upon him is:**

**c/o The Limited Liability Company
1501 Broadway, 25th Floor
New York, NY 10036**

**FOURTH: The management of the limited liability company shall be vested in a
manager or managers or class or classes of managers.**

**IN WITNESS WHEREOF, I hereunto sign my name this twenty-ninth day of
June, 2009.**


Thomas D. Osgood, Organizer

090629000681

STATE OF NEW YORK
DEPARTMENT OF STATE

I hereby certify that the annexed copy has been compared with the original document in the custody of the Secretary of State and that the same is a true copy of said original.



WITNESS my hand and official seal of
the Department of State, at the City of
Albany, on June 30, 2009.

A handwritten signature in black ink, appearing to read "Daniel E. Shapiro".

Daniel E. Shapiro
First Deputy Secretary of State

N. Y. S. DEPARTMENT OF STATE
DIVISION OF CORPORATIONS AND STATE RECORDS

ALBANY, NY 12231-0001

FILING RECEIPT

=====

ENTITY NAME: DYNAMIC BL HEALTH LLC

DOCUMENT TYPE: ARTICLES OF ORGANIZATION (DOM LLC)

COUNTY: NEWY

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FILED:06/29/2009 DURATION:***** CASH#:090629000744 FILM #:090629000681

FILER:

EXIST DATE

GOLDBERG WEPRIN FINKEL GOLDSTEIN
LLP
1501 BROADWAY, 22ND FLOOR
NEW YORK, NY 10036-----
06/29/2009

ADDRESS FOR PROCESS:

THE LLC
1501 BROADWAY
NEW YORK, NY 10036

25TH FLOOR

REGISTERED AGENT:
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SERVICE COMPANY: UNITED CORPORATE SERVICES - 37

SERVICE CODE: 37 *

FEEs	260.00

FILING	200.00
TAX	0.00
CERT	0.00
COPIES	10.00
HANDLING	50.00

PAYMENTS	260.00

CASH	0.00
CHECK	0.00
CHARGE	0.00
DRAWDOWN	260.00
OPAL	0.00
REFUND	0.00

DYNAM98947

DOS-1025 (04/2007)

EXHIBIT 36